

Gardening with Disabilities Trust

England & Wales · Charity number 255066

Details

Other names	GARDENING FOR DISABLED TRUST, THE GARDENS FOR THE DISABLED TRUST
Status	Registered
Legal form	Other
Registered	1968-03-11
Register	View on the Charity Commission register

Contact

Address	Po Box 285 Tunbridge Wells Kent TN2 9JD
Phone	01892890867
Email	info@gardeningwithdisabilitiestrust.org.uk
Website	www.gardeningwithdisabilitiestrust.org.uk

Activities

Objects: THE RELIEF OF SUFFERING AND DISTRESS OF PEOPLE WITH DISABILITIES BY ENABLING THEM TO TAKE AN ACTIVE PART IN GARDENING AND OTHER LEISURE ACTIVITIES.

Activities: fund raising

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** Disability
- **Who:** Elderly/old People, People With Disabilities

Geography

- Northern Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£49,497	£75,292	-	-
2023-12-31	£71,799	£53,654	-	-
2022-12-31	£47,513	£61,167	-	-
2021-12-31	£37,042	£61,987	-	-
2020-12-31	£63,049	£52,643	-	-

Trustees

Name	Role	Appointed
Richard Capewell	Chair	2017-10-18
Felicity Lee Seton		2019-04-01
JOHN MANKELOW		
Mark Lane		2019-10-30
Penelope Knapman		2016-01-01
STEPHANIE DONALDSON		
Sarah Giulia Keeling		2020-02-19
Susan Clement Davies		2023-11-20
Susan Medway		2023-11-20

Gardening with Disabilities Trust

England & Wales - Charity number 255066

Accounts

GARDENING WITH DISABILITIES TRUST



**TRUSTEES'
ANNUAL REPORT
&
ACCOUNTS
For Year Ended
31.12.2024**

**Adapting Gardens, Changing Lives,
Defying Disability
since 1968**

Charity number 255066

www.gardeningwithdisabilitiestrust.org.uk

Annual Report and Accounts for the year ended 31 December 2024

Reference and administrative Details

Registered Charity 255066 (registered in England)

Patron Sir Roddy Llewellyn

Trustees

Richard Capewell	Chairman
Paul Brown	(died March 2024)
Susan Clement Davies	
Stephanie Donaldson	
Sarah Keeling	
Penny Knapman	
Mark Lane	
John Mankelow	
Sue Medway	
Felicity Seton	

Executive Committee

Felicity Seton	Chairman
Angela Goddard	Secretary
Paul Brown	Treasurer (died March 2024)
Collette Barcilon	(Joined May 2024)
Jane Evert	(Joined May 2024)
Heather Fooks	(Honorary)
Jess Bruce Lockhart	
Anna Mathews	(resigned February 2025)
Sarah Peters	
Justine Stringer	

Principal office P.O. Box 285
Tunbridge Wells
Kent TN2 9JD

Website www.gardeningwithdisabilitiestrust.org.uk

Independent Examiner David Earwicker FCA
Brooks Caring Accountants Limited
The Studio, 1 Canons Lane
Burgh Heath
KT20 6DP

The Trustees and Executive Committee present their annual report and accounts for the year ended 31 December 2024. The Trustees confirm that the financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities Act 2011 and the second edition of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (SORP FRS 102). The Legal and Administrative information on page 2 forms part of this report.

Objectives

The object of the charity is the relief of suffering and distress of people with disabilities by enabling them to take an active part in gardening and other leisure activities.

Structure, Governance and Management

Gardening with Disabilities Trust is governed by a Constitution and Rules adopted on registration as a charity on 11 March 1968, amended on 4 May 1988, 9 April 2019 and 14 January 2021.

Trustees are appointed by resolution of the Trustees, following recommendation by the Chairman. The Trustees meet at least twice a year and receive a report from the Executive Committee on the operations of the Trust. The Trustees have delegated day-to-day management of the affairs of the Trust to an Executive Committee who meet monthly. The Trustees and Executive Committee of the charity are detailed on page 2 of this report. The charity has no staff. The services of the Executive Committee are voluntary.

Funds are raised by appeal to charitable trusts and foundations and by events organised by the Executive Committee.

Public Benefit

The Trustees have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission. The activities described in this report have been undertaken for the public benefit and in pursuit of the charity's objects.

The Trust is an entirely voluntary organisation and relies on the energy and determination of the Trustees and Executive Committee. Run from the Weald of Kent, the Trust gives small grants to people and institutions all over the United Kingdom in order that they may continue to garden despite advancing illness, age or disability whether mental or physical. The annual income is spent judiciously and often transforms the recipient as well as the garden, replacing a source of frustration with a valuable therapy and sense of satisfaction.

Achievements and Performance

The Trust has had another busy year with a high demand for grants. In part this reflects a catch up from the disruption of the pandemic, but it also reflects the increasing awareness of the benefits gardening can bring to those with disabilities. We have been able to help many gardeners back into their plots assisting the magic of making things grow.

We have given 136 grants (2023: 100 grants) at an average of £392 (2023: £473) for a total of £57,457, and repaid £15,000 to The Prudence Trust, where restricted funds could not be disbursed in accordance with the conditions attached to the original grant. Some grants are given to institutions, to enable gardening for their residents with disabilities whether physical or mental; accordingly, we estimate the number of people benefitting from our grants exceeds

1,200. The vast majority of beneficiaries are people whose enthusiasm for gardening remains undimmed but whose physical or mental limitations now demand substantial and costly changes to adapt their garden. Most of the projects have taken the minimum from our Trust. The basic materials alone have been funded, but usually friends, family and volunteers have all been pleased to help to create a special sanctuary for the individual or institution. Our upper limit for grants to individuals is £1,000; it is £1,500 for schools, clubs and institutions.

A passion for plants and the care they need are real diversions from the gruelling demands of many chronic illnesses. Whatever the weather or the economy may be doing, reading, choosing and planning for the gardening season to come surely helps. Gardening is a simple pleasure and gives us all an opportunity to escape from the confines of the house and wheelchair into an independent world where disability makes no odds. Encouragement, ideas and information give confidence to work wonders with a daunting patch. Money is a vital component and one where the Trust is pleased to help.

Fundraising and Donations

We have had four main fund-raising events during 2024 - Garden History Talk & Tour at Chelsea Physic gardens, two open garden events, and a Plant Fair. The latter, our major fund-raising event of the year, raised £2,977. We are grateful to those who opened their gardens and those who contributed their time for our events. In total fundraising generated gross income of £5,618 with costs of £354.

We are very appreciative of our major donors which included: Savannah Trust, The 29th May Charitable Trust, The Worshipful Company of Gardeners; Stoneturn LLP and the Swire Foundation. We were extremely fortunate to also receive a legacy of £3,000. As always, the bedrock of our income is the contribution of the many people who made donations, bought our Cuttings book, or paid to attend our events. We owe an enormous debt of gratitude to all those who supported us – our thanks to them.

Risks

We are very conscious of the dependency we have on the time, enthusiasm and ability of the Committee members to manage the day-to-day business of giving grants and organising fund-raising events.

Our procedures have shown evidence of suspected fraud attempts. We have tightened our controls and have taken the advice of an expert to reduce risk still further.

Financial Review

We have ended the financial year with an operating deficit of £35,080 and investment gains of £9,285, giving an overall deficit of £25,795.

Total income before investment gains amounted to £49,497 of which donations totalled £31,594 (2023: £32,554). Total costs were £75,292 of which grants totalled £72,457 (2023: £47,255). Our administration expenditure, excluding fund-raising expenses, slightly increased to £2,481 (2023: £1,147) and will remain under close control.

Reserves

Our reserves of £129,290 (2023: £155,085) are all unrestricted funds (except for £5,785 which has been spent subsequently in 2025) held to meet future grant funding requirements. Our aim is to generate sufficient income each year to cover our costs whilst recognising that it is prudent to also maintain an adequate liquidity buffer. The reserves

are represented in part by investments in two mutual funds, which the Trustees intend to retain for the long term.

Statement of Trustees' and Management Committee Responsibilities

The Trustees and Executive Committee are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting practice). The law applicable to charities in England and Wales requires the Trustees and Executive Committee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees and Executive Committee are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees and Executive Committee are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees and Executive Committee are responsible for the maintenance and integrity of the charity and financial information included on the charity's website.

Signed on behalf of the Trustees:



Richard Capewell
Chairman

09 Sep 2025

Signed on behalf of the Executive Committee:



Felicity Seton
Chairman

09 Sep 2025

GARDENING FOR DISABLED TRUST
Statement of Financial Activities
For the Year ended 31 December 2024

	2024	2024	2024	2023
	<i>Unrestricted</i> General Fund	<i>Restricted</i> Rausing Trust Fund	Total Funds	Total Funds
	£	£	£	£
Income from:				
Donations	21,594	10,000	31,594	32,554
Legacies	3,000	-	3,000	20,000
Fund-raising events (Note 1)	5,618	-	5,618	12,919
Dividends & Interest from investments	7,102	-	7,102	6,326
Unrealised Profit on Investments	2,183	-	2,183	-
Total Income	39,497	10,000	49,497	71,799
Expenditure on:				
Fund raising events (note 2)	354	-	354	5,252
Charitable activities:				
Grants and repay 2023 Prudence Trust Grant	68,242	4,215	72,457	47,255
Other Administrative Costs	2,481	-	2,481	1,147
Total Expenditure	71,077	4,215	75,292	53,654
Net (losses) on investments	-	-	-	(5,244)
Net Income (Expenditure)	(31,580)	5,785	(25,795)	12,901
Reconciliation of funds:				
Funds brought forward	155,085	-	155,085	142,184
Funds carried forward	123,505	5,785	129,290	155,085

GARDENING FOR DISABLED TRUST
Balance Sheet at 31 December 2024

	2024 £	2024 £	2024 £	2023 £
	<i>Unrestricted</i> General Fund	<i>Restricted</i> Rausing Trust Fund	Total Funds	Total Funds
Fixed assets				
Investments (note 4)	103,562	-	103,562	111,391
Current assets				
Bank accounts	19,943	5,785	25,728	43,692
Petty cash	-	-	-	2
Net Current Assets	19,943	5,785	25,728	43,694
Net Assets	123,505	5,785	129,290	155,085
Representing:				
The General Fund	123,505	-	123,505	140,085
The Prudence Trust (2023) refunded	-	-	-	15,000
The Rausing Trust	-	5,785	5,785	-
Total funds	123,505	5,785	129,290	155,085

GARDENING FOR DISABLED TRUST
Notes to the Accounts
For the Year ended 31 December 2024

1. Income from Fund raising events

	2024	2024	2024	2023
	<i>Unrestricted</i>	<i>Restricted</i>	Total Funds	Total Funds
	£	£	£	£
Plant Fair	2,977	-	2,977	5,202
Donation	-	-	-	-
Talks	1,223	-	1,223	-
Garden Visits	585	-	585	1,300
Fairlight Hall	-	-	-	1,974
Raffle	-	-	-	605
Bridge	-	-	-	3,690
Cuttings	-	-	-	25
Gloves	-	-	-	118
Other Income	833	-	833	5
Gift Aid refund	-	-	-	-
Total income from fund raising events	5,618	-	5,618	12,919
2. Cost of fund raising events				
Plant Fair	353	-	353	150
The Courtyard	-	-	-	-
Chevening	-	-	-	675
Fairlight Hall	-	-	-	130
Gloves	-	-	-	341
Bridge	-	-	-	3,461
Cuttings	-	-	-	211
Other Fund raising costs	364	-	364	284
Total Fund Raising expenses	717	-	717	5,252
4. Investments				
Valuation at 1 January 2024	111,391	-	111,391	116,635
Disposal of units at cost	(10,013)	-	(10,013)	-
Change in valuation:				
Unrealised net gain (loss)	2,184	-	2,184	(5,244)
Valuation at 31 December 2024	103,562	-	103,562	111,391
Comprising:				
M&G Charifund	41,393	-	41,393	49,669
Charities Property Fund	62,169	-	62,169	61,722
	103,562	-	103,562	111,391

I report to the Trustees on my examination of the accounts of Gardening with Disabilities Trust, charity number 255066 ('the Charity') for the year ended 31 December 2024.

Responsibilities and basis of report

As the Charity's Trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

D Earwicker

David Earwicker FCA
Brooks Carling Accountants Limited
Chartered Certified Accountants
The Studio, 1 Canons Lane
Burgh Heath
KT20 6DP

Dated: 09 Sep 2025

GARDENING WITH DISABILITIES TRUST



**TRUSTEES'
ANNUAL REPORT
&
ACCOUNTS
For Year Ended
31.12.2024**

**Adapting Gardens, Changing Lives,
Defying Disability
since 1968**

**Charity number 255066
www.gardeningwithdisabilitiestrust.org.uk**

Gardening with Disabilities Trust

England & Wales - Charity number 255066

Accounts

GARDENING FOR DISABLED TRUST



**TRUSTEES'
ANNUAL REPORT
&
ACCOUNTS
For Year Ended
31.12.2023**

**Adapting Gardens, Changing Lives,
Defying Disability
since 1968**

Charity number 255066

Gardening with Disabilities Trust

Annual Report and Accounts

for the year ended 31 December 2023

Reference and administrative Details

Registered Charity 255066 (registered in England)

Patron Sir Roddy Llewellyn

President Alan Titchmarsh

Trustees

Richard Capewell	Chairman
Paul Brown	(died March 2024)
Susan Clement Davies	(appointed October 2023)
Stephanie Donaldson	
Sarah Keeling	
Penny Knapman	
Mark Lane	
John Mankelow	
Susan Medway	(appointed October 2023)
Felicity Seton	

Executive Committee

Felicity Seton	Chairman
Angela Goddard	Secretary
Paul Brown	Treasurer (died March 2024)
Heather Fooks	(honorary)
Rosemary Kefford	(resigned December 2023)
Jess Bruce Lockhart	
Anna Mathews	
Sarah Peters	
Justine Stringer	

Principal office P.O. Box 285
Tunbridge Wells
Kent TN2 9JD

Website www.gardeningwithdisabilitiestrust.org.uk

Independent Examiner Sam Wells FCA CTA
Lindeyer Francis Ferguson Limited
North House, 198 High Street
Tonbridge, Kent TN9 1BE

Gardening with Disabilities Trust

Trustees' and Executive Committee Report

The Trustees and Executive Committee present their annual report and accounts for the year ended 31 December 2023. The trustees confirm that the financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities Act 2011 and the second edition of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (SORP FRS 102). The Legal and Administrative information on page 2 forms part of this report.

Objectives

The object of the charity is the relief of suffering and distress of people with disabilities by enabling them to take an active part in gardening and other leisure activities.

Structure, Governance and Management

Gardening with Disabilities Trust is governed by a Constitution and Rules adopted on registration as a charity on 11 March 1968, amended on 4 May 1988, 9 April 2019 and 14 January 2021.

Trustees are appointed by resolution of the Trustees, following recommendation by the Chairman. The Trustees meet at least twice a year and receive a report from the Executive Committee on the operations of the Trust. The Trustees have delegated day-to-day management of the affairs of the Trust to an Executive Committee who meet monthly. The Trustees and Executive Committee of the charity are detailed on page 2 of this report. The charity has no staff. The services of the Executive Committee are voluntary.

Funds are raised by appeal to charitable trusts and foundations and by events organised by the Executive Committee.

Public Benefit

The Trustees have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission. The activities described in this report have been undertaken for the public benefit and in pursuit of the charity's objects.

The Trust is an entirely voluntary organisation and relies on the energy and determination of the Trustees and Executive Committee. Run from the Weald of Kent, the Trust gives small grants to people and institutions all over the United Kingdom in order that they may continue to garden despite advancing illness, age or disability whether mental or physical. The annual income is spent judiciously and often transforms the recipient as well as the garden, replacing a source of frustration with a valuable therapy and sense of satisfaction.

Achievements and Performance

The Trust has had another busy year with a high demand for grants. In part this reflects a catch up from the disruption of the pandemic, but it also reflects the increasing awareness of the benefits gardening can bring to those with disabilities. We have been able to help many gardeners back into their plots assisting the magic of making things grow.

We have given 100 grants (2022 104 grants) at an average of £472.55 (2022 £506) for a total of £47,255.42. Some grants are given to institutions, to enable gardening for their residents with disabilities whether physical or mental; accordingly, we estimate the number of people benefitting from our grants exceeds 1,200. The vast majority of beneficiaries are people whose

Gardening with Disabilities Trust

Trustees' and Executive Committee Report

enthusiasm for gardening remains undimmed but whose physical or mental limitations now demand substantial and costly changes to adapt their garden. Most of the projects have taken the minimum from our Trust. The basic materials alone have been funded, but usually friends, family and volunteers have all been pleased to help to create a special sanctuary for the individual or institution. Our upper limit for grants to individuals is £1,000; it is £1,500 for schools, clubs and institutions.

A passion for plants and the care they need are real diversions from the gruelling demands of many chronic illnesses. Whatever the weather or the economy may be doing, reading, choosing and planning for the gardening season to come surely helps. Gardening is a simple pleasure and gives us all an opportunity to escape from the confines of the house and wheelchair into an independent world where disability makes no odds. Encouragement, ideas and information give confidence to work wonders with a daunting patch. Money is a vital component and one where the Trust is pleased to help.

Fundraising and Donations

We have had four main fund-raising events during 2023 - a bridge evening, two open garden events, and a Plant Fair. The latter, our major fund-raising event of the year, raised £5,202. We are grateful to those who opened their gardens and those who contributed their time for our events. In total fundraising generated gross income of £12,919 with costs of £5,252 (mostly the cost of running the bridge evening).

We are very appreciative of our major donors which included: Savannah Trust, The 29th May Charitable Trust, The Worshipful Company of Gardeners; Stoneturn LLP and the Swire Foundation. We were extremely fortunate to receive a substantial legacy of £20,000. As always, the bedrock of our income is the contribution of the many people who made donations, bought our Cuttings book, or paid to attend our events. We owe an enormous debt of gratitude to all those who supported us – our thanks to them

Risks

We are very conscious of the dependency we have on the time, enthusiasm and ability of the Committee members to manage the day-to-day business of giving grants and organising fund-raising events.

Our procedures have shown evidence of suspected fraud attempts. We have tightened our controls and have taken the advice of an expert to reduce risk still further.

Financial Review

We have ended the financial year with an operating surplus of £18,145 and investment losses of £5,244, giving an overall surplus of £12,901. This unplanned surplus was wholly due to the unexpected receipt of a legacy late in the year, without which the charity would have continued to make a loss in the region of £7,000.

Total income before investment losses amounted to £71,999 of which donations totalled £32,554 (2022 £29,390). Total costs were £53,654 of which grants totalled £47,255 (2022 £52,695). Our administration expenditure, excluding fund-raising expenses, fell to £1,147 (2022 £6,548) and will remain under close control.

Reserves

Our reserves of £155,085 (2022 £142,184) are all unrestricted funds, held to meet future grant funding requirements. Our aim is to generate sufficient income each year to cover our costs

Gardening with Disabilities Trust

Trustees' and Executive Committee Report

whilst recognising that it is prudent to also maintain an adequate liquidity buffer. The reserves are represented in part by investments in two mutual funds, which the Trustees intend to retain for the long term.

Statement of Trustees' and Management Committee Responsibilities

The Trustees and Executive Committee are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting practice). The law applicable to charities in England and Wales requires the Trustees and Executive Committee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees and Executive Committee are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees and Executive Committee are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees and Executive Committee are responsible for the maintenance and integrity of the charity and financial information included on the charity's website.

Signed on behalf of the Trustees: Signed on behalf of the Executive Committee:

Richard Capewell
Chairman

Felicity Seton
Chairman

1 August 2024

Report of the Independent Examiner to the Trustees of Gardening with Disabilities Trust

I report to the trustees on my examination of the accounts of Gardening with Disabilities Trust ('the Charity') for the year ended 31 December 2023.

Responsibilities and basis of report

As the Charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Sam Wells FCA CTA
Lindeyer Francis Ferguson Limited
Chartered Accountants
North House
198 High Street
Tonbridge
Kent TN9 1BE

Dated: 1 August 2024

GARDENING FOR DISABLED TRUST
Statement of Financial Activities
For the Year ended 31 December 2023

	2023 <i>Unrestricted</i>	2023 <i>Restricted</i>	2023	2022
	General	Prudence	Total Funds	Total Funds
	Fund	Trust Fund		
	£	£	£	£
Income from:				
Donations	17,554	15,000	32,554	29,390
Legacies	20,000	-	20,000	1,000
Fund-raising events (Note 1)	12,919	-	12,919	11,563
Dividends & Interest from investments	6,326	-	6,326	5,560
Total Income	56,799	15,000	71,799	47,513
Expenditure on:				
Fund raising events (note 2)	5,252	-	5,252	1,924
Charitable activities:				
Grants (note 3)	47,255	-	47,255	52,695
Other Costs	1,147	-	1,147	6,548
Total Expenditure	53,654	-	53,654	61,167
Net (losses) on investments	(5,244)	-	(5,244)	(8,495)
Net Income (Expenditure)	(2,099)	15,000	12,901	(22,149)
Reconciliation of funds:				
Funds brought forward	142,184	-	142,184	164,333
Funds carried forward	140,085	15,000	155,085	142,184

GARDENING FOR DISABLED TRUST
Balance Sheet at 31 December 2023

	2023 £	2023 £	2023 £	2022 £
	<i>Unrestricted</i>	<i>Restricted</i>		
	General Fund	Prudence Trust Fund	Total Funds	Total Funds
Fixed assets				
Investments (note 4)	111,391	-	111,391	116,635
	<hr/>			
Current assets				
Bank accounts	28,692	15,000	43,692	25,547
Petty cash	2	-	2	2
	<hr/>			
Net Current Assets	28,694	15,000	43,694	25,549
	<hr/>			
Net Assets	140,085	15,000	155,085	142,184
	<hr/> <hr/>			
Representing:				
The General Fund	140,085	-	140,085	142,184
The Prudence Trust Fund	-	15,000	15,000	-
	<hr/>			
Total funds	140,085	15,000	155,085	142,184
	<hr/> <hr/>			

These accounts were approved by the trustees on 1 August 2024 and signed on their behalf by:

Richard Capewell
Chairman of the Trustees

GARDENING FOR DISABLED TRUST
Notes to the Accounts
For the Year ended 31 December 2023

1. Income from Fund raising events

	2023	2023	2023	2022
	<i>Unrestricted</i>	<i>Restricted</i>	Total Funds	Total Funds
	General	Prudence		
	Fund	Trust Fund		
	£	£	£	£
Plant Fair	5,202	-	5,202	6,144
Donation	-	-	-	1,378
The Courtyard	-	-	-	1,715
Chevening	1,300	-	1,300	-
Fairlight Hall	1,974	-	1,974	-
Raffle	605	-	605	425
Bridge	3,690	-	3,690	-
Cuttings	25	-	25	180
Gloves	118	-	118	302
Other Income	5	-	5	5
Gift Aid refund	-	-	-	1,414
Total income from fund raising events	12,919	-	12,919	11,563

2. Cost of fund raising events

Plant Fair	150	-	150	794
The Courtyard	-	-	-	250
Chevening	675	-	675	-
Fairlight Hall	130	-	130	-
Gloves	341	-	341	-
Bridge	3,461	-	3,461	-
Cuttings	211	-	211	470
Other Fund raising costs	284	-	284	410
Total Fund Raising expenses	5,252	-	5,252	1,924

3. Grants made

Grants to individuals	34,294	-	34,294	37,791
Grants to institutions	12,961	-	12,961	14,904
Total grants made	47,255	-	47,255	52,695

4. Investments

Valuation at 1 January 2023	116,635	-	116,635	125,130
Change in valuation:				
Unrealised net gain (loss)	(5,244)	-	(5,244)	(8,495)
Valuation at 31 December 2023	111,391	-	111,391	116,635
Comprising:				
M&G	49,669	-	49,669	50,864
Charities Property Fund	61,722	-	61,722	65,771
	111,391	-	111,391	116,635

GARDENING FOR DISABLED TRUST



**TRUSTEES'
ANNUAL REPORT
&
ACCOUNTS
For Year Ended
31.12.2023**

**Adapting Gardens, Changing Lives,
Defying Disability
since 1968**

Charity number 255066

Gardening with Disabilities Trust

England & Wales - Charity number 255066

Accounts

GARDENING WITH DISABILITIES TRUST

**TRUSTEES' ANNUAL REPORT
AND ACCOUNTS**

**FOR THE YEAR ENDED
31 DECEMBER 2022**

Registered Charity number 255066

Gardening with Disabilities Trust

Annual Report and Accounts

for the year ended 31 December 2022

Reference and administrative Details

Registered Charity 255066 (registered in England)

Patron Sir Roddy Llewellyn

President Alan Titchmarsh

Trustees

Richard Capewell	Chairman
Paul Brown	
Stephanie Donaldson	
Sarah Keeling	
Annabel Kerley	
Penny Knapman	
Mark Lane	
John Mankelow	
Felicity Seton	

Executive Committee

Felicity Seton	Chairman
Angela Goddard	Secretary
Paul Brown	Treasurer
Heather Fooks	
Rosemary Kefford	
Amanda Leonard	
Jess Bruce Lockhart	
Anna Mathews	
Sarah Peters	
Justine Stringer	

Principal office P.O. Box 285
Tunbridge Wells
Kent TN2 9JD

Independent Examiner Sam Wells FCA CTA
Lindeyer Francis Ferguson Limited
North House, 198 High Street
Tonbridge, Kent TN9 1BE

Website www.gardeningwithdisabilitiestrust.org.uk

Gardening with Disabilities Trust

Trustees' and Executive Committee Report

The trustees and executive committee present their annual report and accounts for the year ended 31 December 2022. The trustees confirm that the financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities Act 2011 and the second edition of the Statement of recommended practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (SORP FRS 102). The Legal and Administrative information on page 1 forms part of this report.

Objectives

The object of the charity is the relief of suffering and distress of people with disabilities by enabling them to take an active part in gardening and other leisure activities.

Structure, Governance and Management

Gardening with Disabilities Trust is governed by a Constitution and Rules adopted on registration as a charity on 11 March 1968, amended on 4 May 1988, amended on 9 April 2019 and amended on 14 January 2021. The latest amendment not only changed our objectives as stated above but also our name to Gardening with Disabilities Trust. The name change was implemented as expected in the first half of 2021.

Trustees are appointed by resolution of the trustees, following recommendation by the Chairman. The trustees meet at least twice a year and receive a report from the Executive Committee on the operations of the Trust.

The trustees have delegated day-to-day management of the affairs of the Trust to an Executive Committee who meet monthly. The Trustees and Executive Committee of the charity are detailed on page 1 of this report.

The charity has no staff. The services of the executive committee are voluntary.

Funds are raised by appeal to charitable trusts and foundations and by events organised by the Executive Committee.

Public Benefit

The trustees have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission. The activities described in this report have been undertaken for the public benefit and in pursuit of the charity's objects.

The Trust is an entirely voluntary organisation and relies on the energy and determination of the Trustees and Executive Committee. Run from the Weald of Kent, the Trust gives small grants to people and institutions all over the United Kingdom in order that they may continue to garden despite advancing illness, age or disability whether mental or physical. The annual income is spent judiciously and often transforms the recipient as well as the garden, replacing a source of frustration with a valuable therapy and sense of satisfaction.

Gardening with Disabilities Trust

Trustees' and Executive Committee Report

Achievements and Performance

The Trust has had another busy year with a high demand for grants. We have been able to help many gardeners back into their plots assisting the magic of making things grow. However, due to lock-downs the beneficiaries of our grants have, at times, still had difficulty in sourcing the materials they require.

We have given 104 grants (2021 108 grants) at an average of £506 (2021 £530) for a total of £52,695. However, due to grants to institutions, to enable gardening for their residents with disabilities whether physical or mental, the number of people benefitting from our grants exceeds 1223. The vast majority of beneficiaries are for people whose enthusiasm for gardening remains undimmed but whose physical or mental limitations now demand substantial and costly changes to adapt their garden. Most of the projects have taken the minimum from our Trust. The basic materials alone have been funded, but usually friends, family and volunteers have all been pleased to help to create a special sanctuary for the individual or institution. Our upper limit for grants to individuals is £1,000 and £1,500 for schools, clubs and institutions.

A passion for plants and the care they need are real diversions from the gruelling demands of many chronic illnesses. Whatever the weather or the economy may be doing, reading, choosing and planning for the gardening season to come surely helps. Gardening is a simple pleasure and gives us all an opportunity to escape from the confines of the house and wheelchair into an independent world where disability makes no odds. Encouragement, ideas and information give confidence to work wonders with a daunting patch. Money is a vital component and one where the Trust is pleased to help.

We have had four fund-raising events during 2022- a nationwide raffle, one garden visit, a breakfast meeting and a Plant Fair. Our major fund-raising event of the year is our annual plant fair. So it was with some relief that we were able to organise a Plant Fair in 2022. Fund-raising generated net income of £11,563.

Major Donors

We are very appreciative and thank the major donors this year which included: Modiano Charitable Trust, The 29th May Charitable Trust, The Worshipful Company of Gardeners, The Lord Hollick Family Foundation and The Hon.P N Gibson CharitableTrust.

Risks

We are very conscious of the dependency we have on the time, enthusiasm and ability of the Committee members to manage the day-to-day business of giving grants and organising fund-raising events.

Our procedures certainly have shown evidence of fraud attempts we suspect. We have tightened our controls and are taking the advice of an expert further to reduce risk.

Gardening with Disabilities Trust

Trustees' and Executive Committee Report

Financial review

We have ended the financial year with a deficit of £22,1489 after investment losses of £8,495. Total income before investment losses amounted to £47,512 of which donations totalled £29,390 (2021 £22,115) and total costs were £61,167 of which grants totalled £52,694 (2021 £57,321). Our administration expenditure, excluding fund-raising expenses, totalled £6,548 (2021 £2,414) and is under close control.

Reserves

Our reserves of £142,184 (2021 £164,333) are all unrestricted funds, held to meet future grant funding requirements. Our aim is to generate sufficient income each year to cover our costs whilst recognising that we still currently maintain a liquidity buffer. The reserves are represented in part by investments in two mutual funds, which the trustees intend to retain for the long term.

Statement of Trustees' and Management Committee responsibilities

The trustees and executive committee are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting practice). The law applicable to charities in England and Wales requires the trustees and executive committee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees and executive committee are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees and executive committee are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees and executive committee are responsible for the maintenance and integrity of the charity and financial information included on the charity's website.

Signed on behalf of the trustees:

Signed on behalf of the Executive Committee

Richard Capewell
Chairman
2023

Felicity Seton
Chairman
.....

Report of the Independent Examiner to the Trustees of Gardening with Disabilities Trust

I report to the trustees on my examination of the accounts of Gardening with Disabilities Trust ('the Charity') for the year ended 31 December 2022.

Responsibilities and basis of report

As the Charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Sam Wells FCA CTA

Dated: 2023

Lindeyer Francis Ferguson Limited

Chartered Accountants

North House

198 High Street

Tonbridge

Kent TN9 1BE

Gardening with Disabilities Trust
Statement of Financial Activities
For the Year Ending 31 December 2022

	2022	2021
	£	£
Income from:		
Donations	29,390	22,614
Legacies	1,000	-
Fund-raising events (Note 2)	11,563	9,143
Dividends & Interest from investments	5,560	5,285
Total	47,513	37,042
Expenditure on:		
Fund raising events (note 3)	1,924	2,252
Charitable activities:		
Grants (note 4)	52,695	57,321
Other Costs	6,548	2,414
Total	61,167	61,987
Net gains (losses) on investments	(8,495)	13,116
Net expenditure	(22,149)	(11,289)
Reconciliation of funds:		
Unrestricted funds brought forward	164,333	176,162
Unrestricted funds carried forward	142,184	164,333

Gardening with Disabilities Trust Balance Sheet at December 2022

	2022 £	2021 £
Fixed assets:		
Investments (note 5)	116,635	125,130
	<hr/>	<hr/>
Current assets:		
Stocks of books	-	452
Bank accounts	25,547	38,749
Petty cash	2	2
	<hr/>	<hr/>
Net Current Assets	25,549	39,203
	<hr/>	<hr/>
Net assets	142,184	164,333
	<hr/>	<hr/>
The funds of the charity:		
Unrestricted Fund - General Fund	142,184	164,333
	<hr/>	<hr/>

These accounts were approved by the trustees on 2023 and signed on their behalf by:

Richard Capewell
Chairman of the Trustees

Gardening with Disabilities Trust

Notes to the Accounts for the Year ended 31 December 2022

1. Accounting Policies

Basis of Accounting

The financial statements have been prepared in accordance with the requirements of the Charities Act 2011, the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) (Charities SORP FRS 102) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern and therefore the going concern basis of accounting continues to be adopted.

There are no significant areas of judgement or estimation uncertainty.

Income Recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Legacies are recognised when it is probable that a legacy will be received and its value is known. Donations are recognised when received.

Income from fund-raising events is recognised when the event has taken place.

Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity is not registered for VAT. Irrecoverable VAT is included in the financial statements.

Investments

Investments in mutual funds are valued at market value on the balance sheet date; gains and losses are dealt with through the Statement of Financial Activities.

Status

Gardening with Disabilities Trust is an unincorporated charitable organisation registered with the Charity Commission in England and Wales. Its registered address is P.O. Box 285, Tunbridge Wells, Kent, TN2 9JD.

Employees and Trustees

There are no employees. None of the trustees received any remuneration during the year.

Gardening with Disabilities Trust

Notes to the Accounts for the Year ended 31 December 2022

2. Income from Fund raising events

	2021	2020
	£	£
Plant Fair	6,144	-
Fairlight	-	120
Donation (Sarah) / Peony Farm	1,378	914
Murder Most Florid	-	395
The Courtyard / Eridge	1,715	380
Raffle	425	2,350
Cuttings	180	4,136
Boughton	-	640
Marian Boswell Talk	-	-
Gloves	302	207
Other Income	5	1
Gift Aid refund	1,414	-
Total income from fund raising events	11,563	9,143

3. Cost of fund raising events

Plant Fair	794	40
Boughton	-	224
Gloves	-	332
Cuttings	470	1,348
The Courtyard / Peony Farm	250	246
Other Fund raising costs	410	62
Total Fund Raising expenses	1,924	2,252

4. Grants made

Grants to individuals	37,791	34,901
Grants to institutions	14,904	22,420
Total grants made	52,695	57,321

5. Investments

Valuation at 1 January 2022	125,130	112,014
Change in valuation: Unrealised net gain (loss)	(8,495)	13,116
Valuation at 31 December 2022	116,635	125,130

Gardening with Disabilities Trust

England & Wales - Charity number 255066

Accounts

GARDENING WITH DISABILITIES TRUST

**TRUSTEES' ANNUAL REPORT
AND ACCOUNTS**

**FOR THE YEAR ENDED
31 DECEMBER 2021**

Registered Charity number 255066

Gardening with Disabilities Trust

Annual Report and Accounts

for the year ended 31 December 2021

Reference and administrative Details

Registered Charity 255066 (registered in England)

Patron Sir Roddy Llewellyn

President Alan Titchmarsh

Trustees

Richard Capewell	Chairman
Paul Brown	
Stephanie Donaldson	
Sarah Keeling	
Annabel Kerley	appointed 20 October 2021
Penny Knapman	
Mark Lane	
John Mankelow	
Felicity Seton	

Executive Committee

Felicity Seton	Chairman
Angela Goddard	Secretary
Paul Brown	Treasurer
Heather Fooks	
Rosemary Kefford	
Jess Bruce Lockhart	
Mary Ann Lovegrove	
Anna Mathews	
Sarah Peters	
Justine Stringer	

Principal office P.O. Box 285
Tunbridge Wells
Kent TN2 9JD

Independent Examiner Sam Wells FCA CTA
Lindeyer Francis Ferguson Limited
North House, 198 High Street
Tonbridge, Kent TN9 1BE

Website www.gardeningwithdisabilitiestrust.org.uk

Gardening with Disabilities Trust

Trustees' and Executive Committee Report

The trustees and executive committee present their annual report and accounts for the year ended 31 December 2021. The trustees confirm that the financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities Act 2011 and the second edition of the Statement of recommended practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (SORP FRS 102). The Legal and Administrative information on page 1 forms part of this report.

Objectives

The object of the charity is the relief of suffering and distress of people with disabilities by enabling them to take an active part in gardening and other leisure activities.

Structure, Governance and Management

Gardening with Disabilities Trust is governed by a Constitution and Rules adopted on registration as a charity on 11 March 1968, amended on 4 May 1988, amended on 9 April 2019 and amended on 14 January 2021. The latest amendment not only changed our objectives as stated above but also our name to Gardening with Disabilities Trust. The name change was implemented as expected in the first half of 2021.

Trustees are appointed by resolution of the trustees, following recommendation by the Chairman. The trustees meet at least twice a year and receive a report from the Executive Committee on the operations of the Trust.

The trustees have delegated day-to-day management of the affairs of the Trust to an Executive Committee who meet monthly. The Trustees and Executive Committee of the charity are detailed on page 1 of this report.

The charity has no staff. The services of the executive committee are voluntary.

Funds are raised by appeal to charitable trusts and foundations and by events organised by the Executive Committee.

Public Benefit

The trustees have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission. The activities described in this report have been undertaken for the public benefit and in pursuit of the charity's objects.

The Trust is an entirely voluntary organisation and relies on the energy and determination of the Trustees and Executive Committee. Run from the Weald of Kent, the Trust gives small grants to people and institutions all over the United Kingdom in order that they may continue to garden despite advancing illness, age or disability whether mental or physical. The annual income is spent judiciously and often transforms the recipient as well as the garden, replacing a source of frustration with a valuable therapy and sense of satisfaction.

Gardening with Disabilities Trust

Trustees' and Executive Committee Report

Achievements and Performance

The Trust has had another busy year with a high demand for grants. We have been able to help many gardeners back into their plots assisting the magic of making things grow. However, due to lock-downs the beneficiaries of our grants have, at times, still had difficulty in sourcing the materials they require.

We have given 108 grants (2020 92) at an average of £530 (2021 £450) for a total of £57,321. However, due to grants to institutions, to enable gardening for their residents with disabilities whether physical or mental, the number of people benefitting from our grants exceeds 1,250. The vast majority of beneficiaries are for people whose enthusiasm for gardening remains undimmed but whose physical or mental limitations now demand substantial and costly changes to adapt their garden. Most of the projects have taken the minimum from our Trust. The basic materials alone have been funded, but usually friends, family and volunteers have all been pleased to help to create a special sanctuary for the individual or institution. Our upper limit for grants to individuals is £1,000 and £1,500 for schools, clubs and institutions.

A passion for plants and the care they need are real diversions from the gruelling demands of many chronic illnesses. Whatever the weather or the economy may be doing, reading, choosing and planning for the gardening season to come surely helps. Gardening is a simple pleasure and gives us all an opportunity to escape from the confines of the house and wheelchair into an independent world where disability makes no odds. Encouragement, ideas and information give confidence to work wonders with a daunting patch. Money is a vital component and one where the Trust is pleased to help.

We have had six fund-raising events during 2021 - a nationwide raffle, four garden visits and a zoom lecture. Our major fund-raising event of the year is our annual plant fair. Unfortunately, due to covid, we once again had to cancel our planned event. The publication in 2020 of our book of gardening tips continues to generate good sales and will generate revenues for quite a few years yet. Fund raising generated net income of £6,891

Major Donors

We are very appreciative and thank the major donors this year which included: Esmée Fairburn Foundation, Modiano Charitable Trust, The 29th May Charitable Trust, the Worshipful Company of Gardeners and XNL Villers Charitable Trust.

Risks

We are very conscious of the dependency we have on the time, enthusiasm and ability of the Committee members to manage the day-to-day business of giving grants and organising fund-raising events.

Our procedures sadly revealed a fairly sophisticated small fraud attempt, which on referral to the police resulted in a successful prosecution. We have tightened our controls and are taking the advice of an expert further to reduce risk.

Gardening with Disabilities Trust

Trustees' and Executive Committee Report

Financial review

We have ended the financial year with a deficit of £11,829 after investment gains of £13,116. Total income before investment gains amounted to £37,042 of which donations totalled £22,614 (2020 £27,849) and total costs were £61,987 of which grants totalled £57,321 (2020 £41,406). Our administration expenditure, excluding fund-raising expenses, totalled £2,414 (2020 £1,617) and is under close control.

Reserves

Our reserves of £164,333 (2020 £176,162) are all unrestricted funds, held to meet future grant funding requirements. Our aim is to generate sufficient income each year to cover our costs whilst recognising that we still currently maintain a liquidity buffer. The reserves are represented in part by investments in two mutual funds, which the trustees intend to retain for the long term.

Statement of Trustees' and Management Committee responsibilities

The trustees and executive committee are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting practice). The law applicable to charities in England and Wales requires the trustees and executive committee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees and executive committee are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees and executive committee are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees and executive committee are responsible for the maintenance and integrity of the charity and financial information included on the charity's website.

Signed on behalf of the trustees:

Signed on behalf of the Executive Committee

Richard Capewell
Chairman

Felicity Seton
Chairman

26 January 2022

Report of the Independent Examiner to the Trustees of Gardening with Disabilities Trust

I report to the trustees on my examination of the accounts of Gardening with Disabilities Trust ('the Charity') for the year ended 31 December 2021.

Responsibilities and basis of report

As the Charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Sam Wells FCA CTA

Dated: 2022

Lindeyer Francis Ferguson Limited

Chartered Accountants

North House

198 High Street

Tonbridge

Kent TN9 1BE

**Gardening with Disabilities Trust
Statement of Financial Activities
For the Year Ending 31 December 2021**

	2021	2020
	£	£
Income from:		
Donations	22,614	27,849
Legacies	-	2,740
Fund-raising events (Note 2)	9,143	27,604
Dividends & Interest from investments	5,285	4,856
Total	37,042	63,049
Expenditure on:		
Fund raising events (note 3)	2,252	9,620
Charitable activities:		
Grants (note 4)	57,321	41,406
Garden Club Newsletter	-	284
Other Costs	2,414	1,333
Total	61,987	52,643
Net gains (losses) on investments	13,116	(11,680)
Net expenditure	(11,829)	(1,274)
Reconciliation of funds:		
Unrestricted funds brought forward	176,162	177,436
Unrestricted funds carried forward	164,333	176,162

Gardening with Disabilities Trust Balance Sheet at December 2021

	2020 £	2019 £
Fixed assets:		
Investments (note 5)	125,130	112,014
	<hr/>	<hr/>
Current assets:		
Stocks of books	452	658
Bank accounts	38,749	63,488
Petty cash	2	2
	<hr/>	<hr/>
Net Current Assets	39,203	64,148
	<hr/>	<hr/>
Net assets	164,333	176,162
	<hr/> <hr/>	<hr/> <hr/>
The funds of the charity:		
Unrestricted Fund - General Fund	164,333	176,162
	<hr/> <hr/>	<hr/> <hr/>

These accounts were approved by the trustees on 26 January 2022 and signed on their behalf by:

Richard Capewell
Chairman of the Trustees

Gardening with Disabilities Trust

Notes to the Accounts for the Year ended 31 December 2021

1. Accounting Policies

Basis of Accounting

The financial statements have been prepared in accordance with the requirements of the Charities Act 2011, the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) (Charities SORP FRS 102) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern and therefore the going concern basis of accounting continues to be adopted.

There are no significant areas of judgement or estimation uncertainty.

Income Recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Legacies are recognised when it is probable that a legacy will be received and its value is known. Donations are recognised when received.

Income from fund-raising events is recognised when the event has taken place.

Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity is not registered for VAT. Irrecoverable VAT is included in the financial statements.

Investments

Investments in mutual funds are valued at market value on the balance sheet date; gains and losses are dealt with through the Statement of Financial Activities.

Status

Gardening with Disabilities Trust is an unincorporated charitable organisation registered with the Charity Commission in England and Wales. Its registered address is P.O. Box 285, Tunbridge Wells, Kent, TN2 9JD.

Employees and Trustees

There are no employees. None of the trustees received any remuneration during the year.

Gardening with Disabilities Trust

Notes to the Accounts for the Year ended 31 December 2021

2. Income from Fund raising events

	2021	2020
	£	£
Plant Fair	-	50
Fairlight	120	-
Peony Farm	914	-
Murder Most Florid	395	-
Eridge	380	-
Raffle	2,350	-
Cuttings	4,136	19,368
Bridge	-	5,911
Boughton	640	-
Marian Boswell Talk	-	669
Gloves	207	-
Other Income	1	102
Gift Aid refund	-	1,504
Total income from fund raising events	9,143	27,604

3. Cost of fund raising events

Raffle	40	-
Boughton	224	-
Gloves	332	-
Cuttings	1,348	6,292
Peony Farm	246	-
Marian Boswell Talk	-	57
Bridge	-	3,059
Other Fund raising costs	62	212
Total Fund Raising expenses	2,252	9,620

4. Grants made

Grants to individuals	34,901	30,568
Grants to institutions	22,420	10,838
Total grants made	57,321	41,406

5. Investments

Valuation at 1 January 2021	112,014	123,694
Change in valuation: Unrealised net gain (loss)	13,116	(11,680)
Valuation at 31 December 2021	125,130	112,014

Gardening with Disabilities Trust

England & Wales - Charity number 255066

Accounts

GARDENING FOR DISABLED TRUST

**TRUSTEES' ANNUAL REPORT
AND ACCOUNTS**

**FOR THE YEAR ENDED
31 DECEMBER 2020**

Registered Charity number 255066

Gardening for Disabled Trust

Annual Report and Accounts

for the year ended 31 December 2020

Reference and administrative Details

Registered Charity 255066 (registered in England)

Patron Sir Roddy Llewellyn

President Alan Titchmarsh

Trustees

Richard Capewell	Chairman
Paul Brown	
Stephanie Donaldson	
Sarah Keeling	appointed 19 February 2020
Penny Knapman	
Mark Lane	
John Mankelow	
Felicity Seton	

Executive Committee

Felicity Seton	Chairman
Angela Goddard	Secretary
Paul Brown	Treasurer
Heather Fooks	
Rosemary Kefford	
Jess Bruce Lockhart	
Mary Ann Lovegrove	
Anna Mathews	
Sarah Peters	
Justine Stringer	

Principal office P.O. Box 285
Tunbridge Wells
Kent TN2 9JD

Independent Examiner Sam Wells FCA CTA
Lindeyer Francis Ferguson Limited
North House, 198 High Street
Tonbridge, Kent TN9 1BE

Website www.gardeningfordisabledtrust.org.uk

Gardening for Disabled Trust Trustees' and Executive Committee Report

The trustees and executive committee present their annual report and accounts for the year ended 31 December 2020. The trustees confirm that the financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities Act 2011 and the second edition of the Statement of recommended practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (SORP FRS 102). The Legal and Administrative information on page 1 forms part of this report.

Objectives

The object of the charity is the relief of suffering and distress of people with disabilities by enabling them to take an active part in gardening and other leisure activities.

Structure, Governance and Management

Gardening for Disabled Trust is governed by a Constitution and Rules adopted on registration as a charity on 11 March 1968, amended on 4 May 1988, amended on 9 April 2019 and amended on 14 January 2021. The amendment not only changed our objectives as stated above but also our name to Gardening with Disabilities Trust. The name change will be implemented in the first half of 2021.

Trustees are appointed by resolution of the trustees, following recommendation by the Chairman. The trustees meet twice a year and receive a report from the Executive Committee on the operations of the Trust.

The trustees have delegated day-to-day management of the affairs of the Trust to an Executive Committee who meet monthly. The Trustees and Executive Committee of the charity are detailed on page 1 of this report.

The charity has no staff. The services of the executive committee are voluntary.

Funds are raised by appeal to charitable trusts and foundations and by events organised by the Executive Committee.

Public Benefit

The trustees have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission. The activities described in this report have been undertaken for the public benefit and in pursuit of the charity's objects.

The Trust is an entirely voluntary organisation and relies on the energy and determination of the Trustees and Executive Committee. Run from the Weald of Kent, the Trust gives small grants to people and institutions all over the United Kingdom in order that they may continue to garden despite advancing illness, age or disability whether mental or physical. The annual income is spent judiciously and often transforms the recipient as well as the garden, replacing a source of frustration with a valuable therapy and sense of satisfaction.

Gardening for Disabled Trust Trustees' and Executive Committee Report

Achievements and Performance

The Trust has had another busy and productive year. We have been able to help many gardeners back into their plots and the magic of making things grow. However, due to lockdowns the beneficiaries of our grants have, at times, had difficulty in sourcing the materials they require. This has reduced the demand for the support for our grants.

We have given 92 grants at an average of £450 for a total of £41,406. However, due to grants to institutions, to enable gardening for their residents with disabilities whether physical or mental, the number of people benefitting from our grants exceeds 1,780. The vast majority of beneficiaries are for people whose enthusiasm for gardening remains undimmed but whose physical or mental limitations now demand substantial and costly changes to adapt their garden. Most of the projects have taken the minimum from our Trust. The basic materials alone have been funded, but usually friends, family and volunteers have all been pleased to help to create a special sanctuary for the individual or institution. Our upper limit for grants to individuals is £1,000 and £1,500 for schools, clubs and institutions.

A passion for plants and the care they need are real diversions from the gruelling demands of many chronic illnesses. Whatever the weather or the economy may be doing, reading, choosing and planning for the gardening season to come surely helps. Gardening is a simple pleasure and gives us all an opportunity to escape from the confines of the house and wheelchair into an independent world where disability makes no odds. Encouragement, ideas and information give confidence to work wonders with a daunting patch. Money is a vital component and one where the Trust is pleased to help.

We have had three fund-raising events during 2020 generating a surplus after expenses of £17,984. We held a bridge masterclass and also had an evening garden talk by Marian Boswall. We had to cancel our annual plant fair and the outlook for fund raising at the time looked very bleak. To cover the shortfall in income an anonymous donor gave us a donation of £10,000. However, in November we published a book of gardening tips which was very well received. Our sales stretched throughout the UK. By the end of the year, we had sold over 1700 copies for a profit after costs of over £12,000, and linked donations of £1,825 (shown under donations).

Major Donors

We are very appreciative and thank the major donors this year which included: A liveryman of the Worshipful Company of Gardeners, Littledown Trust, Modiano Charitable Trust, The 29th May Charitable Trust and the Worshipful Company of Gardeners.

Risks

We are very conscious of the dependency we have on the time, enthusiasm and ability of the Committee members to manage the day-to-day business of giving grants and organising fund-raising events.

We take great care in our risk assessment for the events we organise on private premises.

Gardening for Disabled Trust Trustees' and Executive Committee Report

Financial review

We have ended the financial year with a deficit of £1,274 after investment losses of £11,680. Total income before investment losses amounted to £63,049 of which donations totalled £27,849 (2019 £27,010) and total costs were £52,643 of which grants totalled £41,406 (2019 £49,265). Our administration expenditure, excluding fund-raising expenses, totalled £1,617 (2019 £2,078) and is under close control.

Reserves

Our reserves of £176,162 (2019 £177,436) are all unrestricted funds, held to meet future grant funding requirements. Our aim is to generate sufficient income each year to cover our costs whilst recognising that we still currently maintain a liquidity buffer. The reserves are represented in part by investments in two mutual funds, which the trustees intend to retain for the long term.

Statement of Trustees' and Management Committee responsibilities

The trustees and executive committee are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting practice). The law applicable to charities in England and Wales requires the trustees and executive committee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees and executive committee are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees and executive committee are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees and executive committee are responsible for the maintenance and integrity of the charity and financial information included on the charity's website.

Signed on behalf of the trustees:

Signed on behalf of the Executive Committee

Richard Capewell
Chairman

Felicity Seton
Chairman

15 April 2021

Report of the Independent Examiner to the Trustees of Gardening for Disabled Trust

I report to the trustees on my examination of the accounts of Gardening for Disabled Trust ('the Charity') for the year ended 31 December 2020.

Responsibilities and basis of report

As the Charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Sam Wells FCA CTA
Lindeyer Francis Ferguson Limited
Chartered Accountants
North House
198 High Street
Tonbridge
Kent TN9 1BE

Dated: 15 April 2021

Gardening for Disabled Trust
Statement of Financial Activities
For the Year Ending 31 December 2020

	2020	2019
	£	£
Income from:		
Donations	27,849	27,010
Legacies	2,740	-
Fund-raising events (Note 2)	27,604	9,309
Dividends & Interest from investments	4,856	5,845
Total	63,049	42,164
Expenditure on:		
Fund-raising events (note 3)	9,620	606
Charitable activities:		
Grants (note 4)	41,406	49,265
Garden Club Newsletter	284	644
Other Costs	1,333	1,434
Total	52,643	51,949
Net gains (losses) on investments	(11,680)	6,818
Net expenditure	(1,274)	(2,967)
Reconciliation of funds:		
Unrestricted funds brought forward	177,436	180,403
Unrestricted funds carried forward	176,162	177,436

Gardening for Disabled Trust Balance Sheet at December 2020

	2020	2019
	£	£
Fixed assets:		
Investments (note 5)	112,014	123,694
	<hr/>	<hr/>
Current assets:		
Stocks of books	658	-
Bank accounts	63,488	56,040
Petty cash	2	2
Deferred expenditure	-	220
	<hr/>	<hr/>
	64,148	56,262
	<hr/>	<hr/>
Current Liabilities		
Deferred income	-	2,520
	<hr/>	<hr/>
Net Current Assets	64,148	53,742
	<hr/>	<hr/>
Net assets	176,162	177,436
	<hr/> <hr/>	<hr/> <hr/>
The funds of the charity:		
Unrestricted Fund - General Fund	176,162	177,436
	<hr/> <hr/>	<hr/> <hr/>

These accounts were approved by the trustees on 15 April 2021 and signed on their behalf by:

Richard Capewell
Chairman of the Trustees

Gardening for Disabled Trust

Notes to the Accounts for the Year ended 31 December 2020

1. Accounting Policies

Basis of Accounting

These financial statements have been prepared in accordance with FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”). The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern and therefore the going concern basis of accounting continues to be adopted.

There are no significant areas of judgement or estimation uncertainty.

Income Recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably.

It is not considered possible to quantify the value of donated services and facilities, or of the services provided by volunteers, which have not been included in the financial statements.

Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity is not registered for VAT. Irrecoverable VAT is included in the financial statements.

Investments

Investments in mutual funds are valued at market value on the balance sheet date; gains and losses are dealt with through the Statement of Financial Activities.

Status

Gardening for Disabled Trust is an unincorporated charitable organisation registered with the Charity Commission in England and Wales. Its registered address is P.O. Box 285, Tunbridge Wells, Kent, TN2 9JD.

Employees and Trustees

There are no employees. None of the trustees received any remuneration during the year.

Gardening for Disabled Trust

Notes to the Accounts for the Year ended 31 December 2020

2. Income from Fund raising events

	2020	2019
	£	£
Cuttings book	19,368	-
Bridge	5,911	-
Plant Fair	50	4,090
Marian Boswell Talk	669	-
Marianne North Talk	-	800
Sarah Peters Open Garden	-	1,024
Three Charities Day/Gravetye Manor	-	2,677
Wildlife Talk	-	460
Other Income	102	-
Gift Aid refund	1,504	258
	<hr/>	<hr/>
Total income from fund raising events	27,604	9,309

3. Cost of fund raising events

Cuttings book printing and postage	6,292	-
Bridge	3,059	-
Plant Fair	-	343
Wildlife Talk	-	132
Marian Boswell Talk	57	-
Marianne North talk	-	110
Other Fund raising costs	212	21
	<hr/>	<hr/>
Total Fund Raising expenses	9,620	606

4. Grants made

Grants to individuals	30,568	32,952
Grants to institutions	10,838	16,313
	<hr/>	<hr/>
Total grants made	41,406	49,265

5. Investments

Valuation at 1 January 2020	123,694	116,876
Change in valuation: Unrealised net gain (loss)	(11,680)	6,818
	<hr/>	<hr/>
Valuation at 31 December 2020	112,014	123,694